

C O P Y in q'union

412

1954

NEW HAMPSHIRE LAW LIBRARY

December 10

SEP 22 1998

Mr. Harold B. Trombley, Director
State Veterans Council
Concord, New Hampshire

CONCORD, N.H.

Dear Mr. Trombley:

This is in reply to your letter of December 7, 1954 in which you inquire concerning the tax exemption of a totally disabled veteran. You point out that the veteran served in the armed forces during such part of the period defined in Revised Laws, chapter 73, section 29(5) as "World War II" as to qualify him for the normal service exemption of one thousand dollars. The injury which brought about his one-hundred per cent disability occurred while serving in the armed forces in 1948. The year 1948 is not included with the list "wars or armed conflicts" set forth in Revised Laws, chapter 29.

The agency of the state charged with the interpretation of the laws relating to the veteran's exemption is the Tax Commission. It is true that the interpretations of the Tax Commission in this regard are "subject to the approval of the attorney general". Revised Laws, chapter 73, section 29-h. It is very clear, however, that the authority of this office to disapprove in this regard is limited to those interpretations of which it can be said, as a matter of law, that they are erroneous. Any interpretation or construction adopted by the Tax Commission which is fairly to be found in the statute must be approved by us.

With respect to the present inquiry, the Tax Commission has adopted an interpretation that the disability from service connection which will entitle a veteran to the three thousand dollar exemption must result from an injury sustained during one of the periods set forth in Revised Laws, chapter 73, section 29(1) through section 29(5).

Upon a reading of the entire statute relating to the veteran's exemption, we cannot say that the Tax Commission in its interpretation is in error as a matter of law. Indeed, it is our belief that the position of the Tax Commission effectuates the purpose of the statute; the intention of the Legislature in this regard. Shortly stated, we find no general

C O L K
C O P Y

Mr. Harold B. Trombley, Director

-2-

intention on the part of the Legislature to confer the benefit of the larger exemption upon a veteran who, at some time totally disconnected from his service in a qualifying period, is totally and permanently disabled. On the contrary it is reasonable to rule that the larger exemption is reserved only for those who become disabled due to wounds, disease or injury suffered during a qualifying period.

Very truly yours,

Warren E. Waters
Deputy Attorney General

WEW/T

cc: Tax Commission